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January 20, 2015

VIA ELECTRONIC FILING

Jocelyn G. Boyd, Esquire
Chief Clerk & Administrator
Public Service Commission of South Carolina
101 Executive Center Drive
Columbia, South Carolina 29210

Re: Application of Piedmont Natural Gas Company, Inc. for Approval of GCRMs - Various
Schedules Constituting Piedmont's GCRM-140
Docket No: 2006-401-G

Dear Ms. Boyd:

The South Carolina Office of Regulatory Staff ("ORS") has reviewed the above-referenced filing and has no objection to Piedmont Natural Gas Company, Inc.'s ("Piedmont") request for approval of GCRM-140. Piedmont has requested a benchmark cost of gas decrease from the current \$3.75 per dekatherm to \$3.25 per dekatherm and for this change to become effective with the first billing cycle for February 2015.

Thank you for the opportunity to provide our comments in this matter.

Sincerely,

John W. Flitter

JWF/swh

cc: Nanette S. Edwards, Deputy Executive Director, SC ORS
Jeffrey M. Nelson, Chief Counsel and Director of Legal Services, ORS
David Carpenter, VP-Planning and Regulatory Affairs, PNG
Pia Powers, Manager-Regulatory Affairs, PNG
James H. Jeffries IV, Esquire
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